

2019

To the Clerk of Nemaha County, State of Kansas

We, the undersigned, officers of

Nemaha County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		Page No	2019 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only	
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Schedule of Transfers		4			
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Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	2,346,991	647,155 3,547	
Debt Service	10-113				
Road & Bridge	68-5,101	8	3,885,477	2,794,585 15,317	
Historical		9	7,000	6,451 .036	
Fair Premium	2-129	9	6,800	6,381 .035	
Conservation District	2-19076	10	35,000	32,362 .178	
Employee Benefits	12-16102	10	1,755,000	1,621,122 8,885	
Election	25-22019	11	111,540	101,308 .556	
Ambulance	65-6113	11	900,000	836,429 4,585	
Mental Retardation	19-4011	12	103,800	96,204 .528	
Noxious Weed	2-1318	12	311,170	160,588 .881	
Mental Health	65-215	13	63,196	58,828 .323	
Sheltered Workshop Bldg	19-4004	13	20,000		
Abandoned Cemeteries	19-3106	14	10,000	4,534 .025	
Economic Development	19-4102	14	60,000	55,521 .305	
Law Enforcement	19-4421	15	1,600,000	1,441,982 7,904	
		15			
Parks & Recreation		16	1,000		
Title III C-1		16	208,000		
Title III C-2		17	106,417		
Special Machinery		17	150,000		
Capital Outlay		18	1,132,765		
ROD Tech Fund		18	10,000		
Clerk Tech Fund		19	13,029		
Treasurer Tech Fund		19	13,029		
Old Enhanced 911 Cell		20	22,237		
Enhanced 911 Phone/Cell		20	124,727		
Solid Waste		21	265,215		
Alcohol Control		21	13,736		
Transportation for Aging		22	231,000		
		22			

Assisted by:

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

7,863,937
NO

Address:

Email:

Attest: Sept. 24 2018
Jany Kay Sch
County Clerk



CPA Summary

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 7,496,588
2. Other tax entity levy in 2018 budget	- \$ 0
Other tax entity levy in 2018 budget	- \$ 0
3. Net tax levy	\$ 7,496,588

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 1,707,664	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 4,505,780	
5b. Personal property 2017	- 3,866,308	
5c. Increase in personal property (5a minus 5b)	+ 639,472	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018 :	+ 787,824	
7. Expiration of property tax abatements	+ 98,103	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	3,233,063	
10. Total estimated valuation July 1, 2018	182,464,454	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0180	
12. Percentage adjustment increase (12 times 3)	+ \$ 135,227	
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 104,952	
15. Total Percentage Adjustments	\$ 240,179	

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:	+	0
Property tax revenues for debt service in 2018 budget:	-	0
Increase property tax revenues spent on debt service		0
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget:	+	0
(Obligations must have been incurred prior to July 1, 2016)		
(Do not include amounts already reported in debt service levy)		
Property tax revenues spent for public building commission and lease payments in the 2018 budget:	-	0
Increase property tax revenues spent on public building commission and lease payments		0
18. Property tax revenues spent on special assessments in the 2019 budget:	+	0
(Do not include amounts already reported in debt service levy)		
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:	+	5,000
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:	+	0
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:	+	0
22. Law enforcement expenses - 2019 budget:	+	1,600,000
Law enforcement expenses - 2018 budget:	-	1,495,000
CPI adjustment	1.40%	20,930

Increased law enforcement expenses in 2019 budget:
(Do not include building construction or remodeling costs)

+ 84,070

23. Fire protection expenses - 2019 budget:
Fire protection expenses - 2018 budget:
CPI adjustment
Increased fire protection expense in 2019 budget:
(Do not include building construction or remodeling costs)

+	<u>0</u>
-	<u>0</u>
	<u>0</u>

+ 0

24. Emergency medical expenses - 2019 budget:
Emergency medical expenses - 2018 budget:
CPI adjustment
Increased emergency medical expenses in 2019 budget:
(Do not include building construction or remodeling costs)

+	<u>900,000</u>
-	<u>850,000</u>
	<u>11,900</u>

+ 38,100

25. Total Revenue Adjustments

127,170

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	

27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	
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28. Total Computed Tax Levy		<u>7,863,937</u>
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Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	6,882,338	None
2016 Tax Levy (Less Levy for other Governmental Units)	7,027,725	None
2017 Tax Levy (Less Levy for other Governmental Units)	7,480,727	None
2018 Tax Levy (Less Levy for other Governmental Units)	7,496,588	None

Average Tax Levy (last three years)	7,335,013
CPI Adjustment of 0.021	154,035
Average Tax Levy Adjusted by CPI	7,489,049

2019 Total Tax Levy (Less Levy for Other Governmental Units)	7,863,450
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Exemption from Election Requirement	No
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Other Tests - Lost Valuation Test

Assessed Valuation Loss	0
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2019 Tax Levy (Less Levy for other Governmental Units)	7,863,450
2018 Tax Levy (Less Levy for other Governmental Units)	7,496,588
Change in Levy	366,862

CPI Adjustment		104,952
2019 Mill Rate (Less Mills for other Governmental Units)	43.095	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		104,952

Exemption from Election Requirement	No
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2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General Fund	Capital Outlay Fund	290,000	50,000	-	KSA 19-120
Road & Bridge Fund (Year 2018)	Special Machinery Fund	-	-	-	KSA 68-141g
Road & Bridge Fund	Special Machinery Fund	-	-	150,000	KSA 19-119
Election Fund	Capital Outlay Fund	39,000	5,500	5,500	KSA 19-120
Noxious Weed Fund	Capital Outlay Fund	10,000	10,000	10,000	KSA 2-1318
Law Enforcement Fund	Capital Outlay Fund	1,162	0	0	KSA 19-120
General Fund (Diversion)	Capital Outlay Fund	0	0	0	KSA 19-120
	Total	340,162	65,500	165,500	
	Adjustments*				
	Adjusted Totals	340,162	65,500	165,500	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

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Nemaha County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	993,878	1,081,371	308,836
Receipts:			
Ad Valorem Tax	904,628	742,650	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	362	0	0
Motor Vehicle Tax	79,391	74,995	59,070
Recreational Vehicle Tax	1,160	1,192	888
16/20M Vehicle Tax		8,766	7,184
Commercial Vehicle Tax	11,127	9,554	8,184
Watercraft Tax	0	292	242
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Real Estate Tax	3,251	0	0
Vehicle Rental Tax	184		
Interest Current Tax	54,094	10,000	45,000
Pioneer Building Rent	18,650	15,000	15,000
Liquor Tax	3,576	0	2,000
Severed Mineral Tax	1,747	1,000	1,000
Local Sales Tax	964,639	900,000	965,000
Filing Fee	540	0	0
Mortgage Registration Fees	56,119	15,000	0
Officer Fees/Misc Fees	75,972	60,000	75,000
Worthless Check Fees	153	0	0
Juvenile Supervision Fee	411	0	0
Fish and Game Agent Fees	381	800	500
Sheriff's Booking Fee	2,199	2,500	2,000
Sewage Permits	3,900	1,500	2,000
Maps	308	350	250
Copies	1,516	800	1,000
Transfers	101,516		
Prisoner Medical Fees	5,170	800	2,500
Reimb from Appraiser	7,873	3,500	5,000
Drug Awareness	2,297	0	0
Attorney Fees	5,521		3,000
Civil Defense	386		0
Community Building Rent	5,240	3,500	3,500
Meals on Wheels Fees	3,193	3,800	2,500
Diversion Fees	18,012	14,500	14,500
Inmate Meals Revenue	17,007	9,500	15,000
Recycling Fees	83,799	30,000	45,000
Interest on Idle Funds	72,606	50,000	70,000
Neighborhood Revitalization Rebate	-14,499	-13,468	-14,318
Miscellaneous	16,853	60,000	60,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,509,282	2,006,531	1,391,000
Resources Available:	3,503,160	3,087,902	1,699,836

Nemaha County

2019

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	3,503,160	3,087,902	1,699,836
Expenditures:			
County Commissioners	127,036	221,485	130,000
County Clerk	149,666	181,750	163,500
County Treasurer	190,457	194,000	197,000
County Attorney	135,555	147,858	147,858
Register of Deeds	100,523	114,700	119,500
Alcohol & Drug Awareness	305	500	500
Courthouse General	573,604	916,000	586,000
Health Officer	7,867	8,000	8,000
District Court	54,107	65,220	75,468
Jury	0	18,000	18,000
Civil Defense	25,222	39,900	39,900
Community Building	17,470	30,000	18,000
Community Health	55,467	72,000	72,000
Nemaha County Aging	195,905	188,000	223,000
Meals on Wheels	17,605	25,000	25,000
Diversion	19,415	20,000	20,000
District Court 4 Counties	8,558	11,653	11,765
Three Rivers, Inc.	18,000	18,000	18,000
Appraiser	178,917	188,100	189,600
Inmate Meal Fund	12,226	11,000	11,000
Juvenile Detention	1,500	10,000	10,000
Recycling	195,618	200,000	200,000
Nemaha County Free Fair	17,810	17,900	17,900
ROZ Program Funding	28,631	30,000	45,000
0	0	0	0
0	0	0	0
0	0	0	0
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0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	2,131,464	2,729,066	2,346,991
Transfer to Capital Outlay	290,000	50,000	0
Transfer to Capital Outlay (Diversion)	0	0	0
Cash Forward (2019 column)			
Miscellaneous	325	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,421,789	2,779,066	2,346,991
Unencumbered Cash Balance Dec 31	1,081,371	308,836	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	2,424,918	2,779,066	2,346,991
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,346,991
Tax Required			647,155
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			647,155
CPA Summary			

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Nemaha County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	8	8
Receipts:			
Ad Valorem Tax	3,857	6,732	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2	0	0
Motor Vehicle Tax	420	309	535
Recreational Vehicle Tax	6	5	8
16/20 M Vehicle Tax		36	65
Commercial Vehicle Tax	59	39	74
Watercraft Tax	0	1	2
Real Estate Tax	16	0	0
Vehicle Rental Tax	1		
Neighborhood Revitalization Rebate	-62	-122	-143
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,299	7,000	541
Resources Available:	4,299	7,008	549
Expenditures:			
Appropriation	4,291	7,000	7,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,291	7,000	7,000
Unencumbered Cash Balance Dec 31	8	8	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	5,000	7,000	7,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,000
		Tax Required	6,451
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	6,451

Adopted Budget Fair Premium	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	86	23
Receipts:			
Ad Valorem Tax	5,390	5,277	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2	0	0
Motor Vehicle Tax	485	440	420
Recreational Vehicle Tax	7	7	6
16/20 M Vehicle Tax		51	51
Commercial Vehicle Tax	68	56	58
Watercraft Tax	0	2	2
Real Estate Tax	19	0	0
Vehicle Rental Tax	1		
Neighborhood Revitalization Rebate	-86	-96	-141
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,886	5,737	396
Resources Available:	5,886	5,823	419
Expenditures:			
Appropriation	5,800	5,800	6,800
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,800	5,800	6,800
Unencumbered Cash Balance Dec 31	86	23	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	5,800	5,800	6,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,800
		Tax Required	6,381
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	6,381

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation District	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	129	85
Receipts:			
Ad Valorem Tax	29,727	32,130	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12	24	0
Motor Vehicle Tax	2,705	2,458	2,556
Recreational Vehicle Tax	40	39	38
16/20 M Vehicle Tax		287	311
Commercial Vehicle Tax	379	375	354
Watercraft Tax	0	10	10
Real Estate Tax	107	216	0
Vehicle Rental Tax	6		
Neighborhood Revitalization Rebate	-476	-583	-716
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	32,500	34,956	2,553
Resources Available:	32,500	35,085	2,638
Expenditures:			
Appropriation	32,371	35,000	35,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,371	35,000	35,000
Unencumbered Cash Balance Dec 31	129	85	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	32,400	35,000	35,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			35,000
Tax Required			32,362
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			32,362

Adopted Budget

Employee Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-6,592	-132,941	13,688
Receipts:			
Ad Valorem Tax	1,462,402	1,533,670	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	519	1,181	0
Motor Vehicle Tax	117,524	121,154	121,989
Recreational Vehicle Tax	1,713	1,926	1,833
16/20 M Vehicle Tax		14,160	14,834
Commercial Vehicle Tax	16,398	17,641	16,901
Watercraft Tax	0	470	499
Real Estate Tax	4,856	9,822	0
Vehicle Rental Tax	289		
Neighborhood Revitalization Rebate	-23,423	-27,813	-35,866
Miscellaneous	523		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,580,801	1,672,211	120,190
Resources Available:	1,574,209	1,539,270	133,878
Expenditures:			
Clothing Allowance	4,550	4,550	5,000
Workers Comp	43,761	43,761	45,000
Social Security	246,193	225,000	250,000
Retirement	274,225	274,225	300,000
Insurance/Def Comp	1,134,467	975,000	1,150,000
Unemployment	3,046	3,046	4,000
Cash Forward (2019 column)			
Miscellaneous	908		1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,707,150	1,525,582	1,755,000
Unencumbered Cash Balance Dec 31	-132,941	13,688	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,608,320	1,659,000	1,755,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,755,000
Tax Required			1,621,122
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			1,621,122

See Tab A

See Tab B

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	4,489	3,609	2,236
Receipts:			
Ad Valorem Tax	98,885	100,601	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	35	0	0
Motor Vehicle Tax	8,199	8,188	8,002
Recreational Vehicle Tax	120	130	120
16/20 M Vehicle Tax		957	973
Commercial Vehicle Tax	1,147	1,043	1,109
Watercraft Tax	0	32	33
Real Estate Tax	312	0	0
Vehicle Rental Tax	19		
Neighborhood Revitalization Rebate	-1,585	-1,824	-2,241
Miscellaneous	2,052		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	109,184	109,127	7,996
Resources Available:	113,673	112,736	10,232
Expenditures:			
Personal Services	44,337	50,000	51,040
Contractual Services	26,111	47,000	47,000
Transfer to Capital Outlay	39,000	5,500	5,500
Commodities	616	8,000	8,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	110,064	110,500	111,540
Unencumbered Cash Balance Dec 31	3,609	2,236	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	110,500	110,500	111,540
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			111,540
Tax Required			101,308
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			101,308

Adopted Budget Ambulance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	-123,437	-115,861	1,463
Receipts:			
Ad Valorem Tax	687,104	792,236	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	251	488	0
Motor Vehicle Tax	60,773	60,000	63,015
Recreational Vehicle Tax	890	907	947
16/20 M Vehicle Tax		6,670	7,663
Commercial Vehicle Tax	8,559	8,308	8,730
Watercraft Tax	0	221	258
Real Estate Tax	1,974	3,936	0
Vehicle Rental Tax	131		
Neighborhood Revitalization Rebate	-11,031	-14,367	-18,505
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	748,651	858,399	62,108
Resources Available:	625,214	742,538	63,571
Expenditures:			
Contractual Services	741,075	741,075	900,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	741,075	741,075	900,000
Unencumbered Cash Balance Dec 31	-115,861	1,463	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	750,000	850,000	900,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			900,000
Tax Required			836,429
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			836,429

See Tab B

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Retardation	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	270	270
Receipts:			
Ad Valorem Tax	72,480	92,904	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	34	0	0
Motor Vehicle Tax	7,532	5,998	7,390
Recreational Vehicle Tax	110	95	111
16/20 M Vehicle Tax		701	899
Commercial Vehicle Tax	1,056	764	1,024
Watercraft Tax	0	23	30
Real Estate Tax	297	0	0
Vehicle Rental Tax	17		
Neighborhood Revitalization Rebate	-1,160	-1,685	-2,128
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	80,366	98,800	7,326
Resources Available:	80,366	99,070	7,596
Expenditures:			
Appropriation	80,096	98,800	103,800
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	80,096	98,800	103,800
Unencumbered Cash Balance Dec 31	270	270	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	95,000	98,800	103,800
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		103,800
	Tax Required		96,204
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			96,204

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	24,969	34,634	17,894
Receipts:			
Ad Valorem Tax	169,521	159,598	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	59	0	0
Motor Vehicle Tax	13,997	14,024	12,695
Recreational Vehicle Tax	204	223	191
16/20 M Vehicle Tax		1,639	1,544
Commercial Vehicle Tax	1,949	1,786	1,759
Watercraft Tax	0	54	52
Real Estate Tax	561	0	0
Vehicle Rental Tax	35		
Reimbursements	137,066	120,000	120,000
Neighborhood Revitalization Rebate	-2,713	-2,894	-3,553
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	320,679	294,430	132,688
Resources Available:	345,648	329,064	150,582
Expenditures:			
Personal Services	120,053	109,420	109,420
Contractual Services	7,024	21,750	21,750
Commodities	173,937	170,000	170,000
Transfer to Capital Outlay	10,000	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	311,014	311,170	311,170
Unencumbered Cash Balance Dec 31	34,634	17,894	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	311,170	311,170	311,170
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		311,170
	Tax Required		160,588
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			160,588

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	244	101
Receipts:			
Ad Valorem Tax	55,141	54,737	xxxxxxxxxxxxxxxxxx
Delinquent Tax	23	44	0
Motor Vehicle Tax	5,028	4,567	4,354
Recreational Vehicle Tax	73	73	65
16/20 M Vehicle Tax		534	529
Commercial Vehicle Tax	705	666	603
Watercraft Tax	0	18	18
Real Estate Tax	199	398	0
Vehicle Rental Tax	12		
Neighborhood Revitalization Rebate	-884	-993	-1,302
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	60,297	60,044	4,267
Resources Available:	60,297	60,288	4,368
Expenditures:			
Appropriation	60,053	60,187	63,196
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	60,053	60,187	63,196
Unencumbered Cash Balance Dec 31	244	101	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	60,187	60,187	63,196
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		63,196
	Tax Required		58,828
	Delinquent Comp Rate: 0.0%		0
	Amount of 2018 Ad Valorem Tax		58,828

Adopted Budget Sheltered Workshop Bldg	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	7,785	24,027	16,496
Receipts:			
Ad Valorem Tax	15,693	7,973	xxxxxxxxxxxxxxxxxx
Delinquent Tax	5	0	0
Motor Vehicle Tax	1,137	1,298	634
Recreational Vehicle Tax	17	21	10
16/20 M Vehicle Tax		152	77
Commercial Vehicle Tax	159	165	88
Watercraft Tax	0	5	3
Real Estate Tax	39	0	0
Vehicle Rental Tax	3		
Rent	3,383	3,000	3,000
Neighborhood Revitalization Rebate	-252	-145	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,184	12,469	3,812
Resources Available:	27,969	36,496	20,308
Expenditures:			
Repairs/Renovations	3,942	20,000	20,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,942	20,000	20,000
Unencumbered Cash Balance Dec 31	24,027	16,496	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	20,000	20,000	20,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		20,000
	Tax Required		0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2018 Ad Valorem Tax		0

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Abandoned Cemeteries	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	5,143	7,072	4,836
Receipts:			
Ad Valorem Tax	6,942	7,180	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1	0	0
Motor Vehicle Tax	345	565	571
Recreational Vehicle Tax	5	9	9
16/20 M Vehicle Tax		66	69
Commercial Vehicle Tax	47	72	79
Watercraft Tax	0	2	2
Real Estate Tax	19	0	0
Vehicle Rental Tax	1		
Neighborhood Revitalization Rebate	-111	-130	-100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,249	7,764	630
Resources Available:	12,392	14,836	5,466
Expenditures:			
Mowing/Repairs	5,320	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,320	10,000	10,000
Unencumbered Cash Balance Dec 31	7,072	4,836	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	10,000	10,000	10,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		10,000
	Tax Required		4,534
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			4,534

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	65	65
Receipts:			
Ad Valorem Tax	52,759	55,457	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11	0	0
Motor Vehicle Tax	2,510	4,390	4,411
Recreational Vehicle Tax	37	70	66
16/20 M Vehicle Tax		513	536
Commercial Vehicle Tax	352	559	611
Watercraft Tax	0	17	18
Real Estate Tax	99	0	0
Vehicle Rental Tax	6		
Neighborhood Revitalization Rebate	-849	-1,006	-1,228
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	54,925	60,000	4,414
Resources Available:	54,925	60,065	4,479
Expenditures:			
Appropriation	54,860	60,000	60,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	54,860	60,000	60,000
Unencumbered Cash Balance Dec 31	65	65	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	60,000	60,000	60,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		60,000
	Tax Required		55,521
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			55,521

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Law Enforcement			
Unencumbered Cash Balance Jan 1	1,266	28,121	0
Receipts:			
Ad Valorem Tax	1,208,122	1,345,619	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,005	0	0
Motor Vehicle Tax	94,762	100,300	107,032
Recreational Vehicle Tax	1,385	1,595	1,608
16/20 M Vehicle Tax		11,723	13,015
Commercial Vehicle Tax	13,297	12,777	14,828
Watercraft Tax	0	389	438
Vehicle Rental Tax	216		
Vehicle Inspection	9,306	8,000	8,000
Dispatch Services	43,200	35,000	35,000
Collections	21,951	4,000	10,000
Fix Cash Carryover		-28,121	
Neighborhood Revitalization Rebate	-19,389	-24,403	-31,903
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,376,855	1,466,879	158,018
Resources Available:	1,378,121	1,495,000	158,018
Expenditures:			
Personal Services	804,401	860,000	910,000
Dispatcher Salaries	302,677	295,000	315,000
Contractual Services	77,483	140,000	147,500
Commodities	128,095	140,000	147,500
Building Repairs		20,000	20,000
Vehicle Fund	36,182	40,000	60,000
Transfer to Capital Outlay	1,162	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,350,000	1,495,000	1,600,000
Unencumbered Cash Balance Dec 31	28,121	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,350,000	1,495,000	1,600,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,600,000
Tax Required			1,441,982
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			1,441,982

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parks & Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,332	9,708	8,708
Receipts:			
Liquor Tax	3,576	0	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,576	0	2,000
Resources Available:	9,908	9,708	10,708
Expenditures:			
Contractual Services	200	1,000	1,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	200	1,000	1,000
Unencumbered Cash Balance Dec 31	9,708	8,708	9,708
2017/2018/2019 Budget Authority Amount:	6,901	1,000	1,000

Adopted Budget

Title III C-1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,825	0	0
Receipts:			
C-1 Grants	251	0	0
Grant Match County	87,500	83,149	118,000
Nutrition Grants	42,773	47,000	38,000
Nutrition Program Income	54,851	54,851	52,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	185,375	185,000	208,000
Resources Available:	189,200	185,000	208,000
Expenditures:			
Personal Services	126,951	130,000	145,000
Contractual Services	5,416	5,000	6,000
Commodities	56,833	50,000	57,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	189,200	185,000	208,000
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	65,000	185,000	208,000

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CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Title III C-2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,298	417	1,417
Receipts:			
Grant Match County	30,000	43,000	40,000
C-2 Grants	28,922	28,000	30,000
Program Income Reimbursement	33,259	35,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	92,181	106,000	105,000
Resources Available:	94,479	106,417	106,417
Expenditures:			
Personal Services	47,659	65,000	60,417
Contractual Services	4,443	5,000	6,000
Commodities	41,960	35,000	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	94,062	105,000	106,417
Unencumbered Cash Balance Dec 31	417	1,417	0
2017/2018/2019 Budget Authority Amount:	35,000	105,000	106,417

See Tab A

Adopted Budget

Special Machinery	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	577,870	187,888	0
Receipts:			
Transfer from Road & Bridge (Year End)	0	0	0
Transfer from Road & Bridge	0	0	150,000
Credit for Buy Back of Grader	122,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	122,000	0	150,000
Resources Available:	699,870	187,888	150,000
Expenditures:			
Capital Outlay Purchases	511,982	187,888	150,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	511,982	187,888	150,000
Unencumbered Cash Balance Dec 31	187,888	0	0
2017/2018/2019 Budget Authority Amount:	905,888	400,000	150,000

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Outlay	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,338,719	1,351,765	1,117,265
Receipts:			
Transfer from General & Diversion	290,000	50,000	0
Transfer from Election	39,000	5,500	5,500
Transfer from Noxious Weed	10,000	10,000	10,000
Transfer from LEC	1,162	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	340,162	65,500	15,500
Resources Available:	1,678,881	1,417,265	1,132,765
Expenditures:			
Building/Equipment	109,603	300,000	
Law Enforcement	37,912		
General (Miscellaneous Expenses)	179,601		1,132,765
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	327,116	300,000	1,132,765
Unencumbered Cash Balance Dec 31	1,351,765	1,117,265	0
2017/2018/2019 Budget Authority Amount:	943,228	300,000	1,132,765

Adopted Budget

Adopted Budget ROD Tech Fund	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	40,488	51,545	52,545
Receipts:			
Collections	13,418	11,000	11,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	13,418	11,000	11,000
Resources Available:	53,906	62,545	63,545
Expenditures:			
Contractual Services	1,685	10,000	10,000
Commodities	676		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,361	10,000	10,000
Unencumbered Cash Balance Dec 31	51,545	52,545	53,545
2017/2018/2019 Budget Authority Amount:	41,238	10,000	10,000

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Clerk Tech Fund	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	7,074	10,029	10,029
Receipts:			
Collections	3,355	0	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,355	0	3,000
Resources Available:	10,429	10,029	13,029
Expenditures:			
Commodities	400	0	13,029
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	400	0	13,029
Unencumbered Cash Balance Dec 31	10,029	10,029	0
2017/2018/2019 Budget Authority Amount:	0	0	13,029

See Tab A

Adopted Budget

Treasurer Tech Fund	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	7,074	10,029	10,029
Receipts:			
Collections	3,355	0	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,355	0	3,000
Resources Available:	10,429	10,029	13,029
Expenditures:			
Commodities	400	0	13,029
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	400	0	13,029
Unencumbered Cash Balance Dec 31	10,029	10,029	0
2017/2018/2019 Budget Authority Amount:	0	0	13,029

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CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Old Enhanced 911 Cell	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	60,093	52,237	22,237
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	60,093	52,237	22,237
Expenditures:			
Contractual Services	7,856	30,000	22,237
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,856	30,000	22,237
Unencumbered Cash Balance Dec 31	52,237	22,237	0
2017/2018/2019 Budget Authority Amount:	69,921	30,000	22,237

Adopted Budget

Enhanced 911 Phone/Cell	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	190,810	74,727	64,727
Receipts:			
Collections	74,004	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	74,004	60,000	60,000
Resources Available:	264,814	134,727	124,727
Expenditures:			
Contractual Services	183,049	70,000	124,727
Cash Forward (2019 column)			
Miscellaneous	7,038		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	190,087	70,000	124,727
Unencumbered Cash Balance Dec 31	74,727	64,727	0
2017/2018/2019 Budget Authority Amount:	118,906	70,000	124,727

See Tab A

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	85,747	121,113	75,215
Receipts:			
Collections	228,477	175,268	190,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	228,477	175,268	190,000
Resources Available:	314,224	296,381	265,215
Expenditures:			
Personal Services	62,413	70,000	90,000
Contractual Services	106,022	110,000	135,000
Commodities	24,676	41,166	40,215
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	193,111	221,166	265,215
Unencumbered Cash Balance Dec 31	121,113	75,215	0
2017/2018/2019 Budget Authority Amount:	221,166	221,166	265,215

Adopted Budget

Alcohol Control	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	19,477	12,475	3,736
Receipts:			
Liquor Tax	16,724	17,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	16,724	17,000	10,000
Resources Available:	36,201	29,475	13,736
Expenditures:			
Appropriations	23,726	25,739	13,736
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,726	25,739	13,736
Unencumbered Cash Balance Dec 31	12,475	3,736	0
2017/2018/2019 Budget Authority Amount:	35,972	25,739	13,736

CPA Summary

Nemaha County

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Transportation for Aging	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	12,576	5,776	3,026
Receipts:			
Grant Match	62,500	55,000	62,000
Fares & Miscellaneous	22,569	32,000	28,000
Transportation Grants	101,844	105,000	157,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	186,913	192,000	247,500
Resources Available:	199,489	197,776	250,526
Expenditures:			
Personal Services	163,549	164,750	195,000
Contractual Services	14,403	13,000	16,000
Commodities	15,761	17,000	20,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	193,713	194,750	231,000
Unencumbered Cash Balance Dec 31	5,776	3,026	19,526
2017/2018/2019 Budget Authority Amount:	75,000	194,750	231,000

See Tab A

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

CPA Summary

The governing body of
Nemaha County

BUDGET SUMMARY

Estimated Tax Rate is subject to change depending on the final assessed valuation.

Outstanding Indebtedness,

*Tax rates are expressed in mills

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Nemaha County

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	632,837	3.468	14,318
Debt Service			0
Road & Bridge	2,732,757	14.977	61,828
Historical	6,308	0.035	143
Fair Premium	6,240	0.034	141
Conservation District	31,646	0.173	716
Employee Benefits	1,585,256	8.688	35,866
Election	99,067	0.543	2,241
Ambulance	817,924	4.483	18,505
Mental Retardation	94,076	0.516	2,128
Noxious Weed	157,035	0.861	3,553
Mental Health	57,526	0.315	1,302
Sheltered Workshop Bldg			0
Abandoned Cemeteries	4,434	0.024	100
Economic Development	54,293	0.298	1,228
Law Enforcement	1,410,079	7.728	31,903
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,689,478	42.142	173,972

2018 July 1 Valuation: 182,464,454

Valuation Factor: 182,464.454

Neighborhood Revitalization Subj to Rebate: 4,128,194

Neighborhood Revitalization factor: 4,128.194

**This information comes from the 2019 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

The governing body of
Nemaha County

BUDGET SUMMARY
Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

BUDGET SUMMARY

BUDGET SUMMARY
Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

*Tax rates are expressed in mills

BUDGET SUMMARY

FUND	2017		2018		2019		
	AD VAL	TAX RATE	AD VAL	TAX RATE	EXP	AD VAL	TAX RATE
FIRE DISTRICT # 1	21,764	4.228	22,288	3.690	24,930	23,578	3.440
FIRE DISTRICT # 2	26,576	3.021	27,169	2.807	30,324	27,748	2.525
FIRE DISTRICT # 4	64,221	6.078	65,629	5.865	119,966	66,962	5.207
CEMETERY JT # 3	5,375	2.658	5,465	2.427	6,904	5,767	2.191
CEMETERY # 4	10,348	2.016	10,650	1.881	22,486	10,870	1.697
CEMETERY # 11	316	0.091	324	0.084	697	326	0.076
CEMETERY # 12	1,721	0.832	1,755	0.744	4,105	1,768	0.666
CEMETERY # 13	2,270	0.384	2,331	0.361	2,972	2,351	0.336
CEMETERY # 15	7,522	4.393	7,746	4.233	24,648	7,858	2.568
BAILEYVILLE IMP # 1	0	0.000	0	0.000	2,683	0	0.000
WATERSHED # 109	0	0.000	0	0.000	6,884	0	0.000

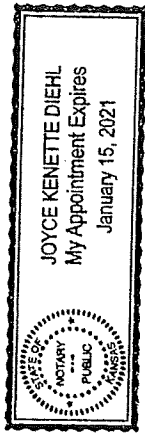
STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice-Ordinance-Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice-Ordinance-Report
In the issue thereof date September 10, 2018
Second insertion thereof in the issue thereof date September 17, 2018
Third insertion thereof in the issue thereof date September 24, 2018

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees \$ 150.00
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 11 day of September, 2018



My commission expires on the 15th day of January, 2021

Affidavit and proof of publication examined, approved and filed the 11 day of September, 2018